

# 1A & WI-Z

Wisconsin income tax

Form 1A & WI-Z instructions

2000

Save time! File electronically!



- Your refund will be issued in days instead of weeks
- You can have your refund deposited directly in your bank account
- It's fast and accurate
- File your Wisconsin and federal returns at the same time
- Receive confirmation that your return has been received

Just log on to [www.dor.state.wi.us](http://www.dor.state.wi.us) or ask your tax preparer to file your tax return electronically.

Details on page 3.

## New Tax Cuts are in effect



- **Lower** tax rates. New tax rates range from 4.73% to 6.75%.
- **New** personal exemptions. See page 8.
- **Bigger** married couple credit – up to \$440.
- **Increased** standard deduction, as reflected on page 16.
- *It's back bigger than ever:* **School property tax / rent credit** of up to \$300.

## Tax Tip

- If you are single or retired and have income of less than \$10,000 (\$19,000 if married), don't overlook the **Working Families Tax Credit**. You may qualify for this credit, see page 11.

Filing Deadline is  
Monday, April 16, 2001

Need help filing?  
See page 4.

### FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of Section 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing and auditing of your return and the issuance of refund checks.



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Recycled Paper

**Who Must File**

Refer to the table to see if you must file a return for 2000.

Filing status	Age as of December 31, 2000	You must file if your gross income* (or total gross income of husband and wife) during 2000 was:
Single	Any age	\$9,000 or more
Married – filing joint return	Any age	\$18,000 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually)
Head of household	Under 65 65 or older	\$9,900 or more \$10,100 or more

\* Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. It does not include items which are exempt from Wisconsin tax (for example, the portion of social security benefits which is not taxable on your Wisconsin return).

**Other Filing Requirements**

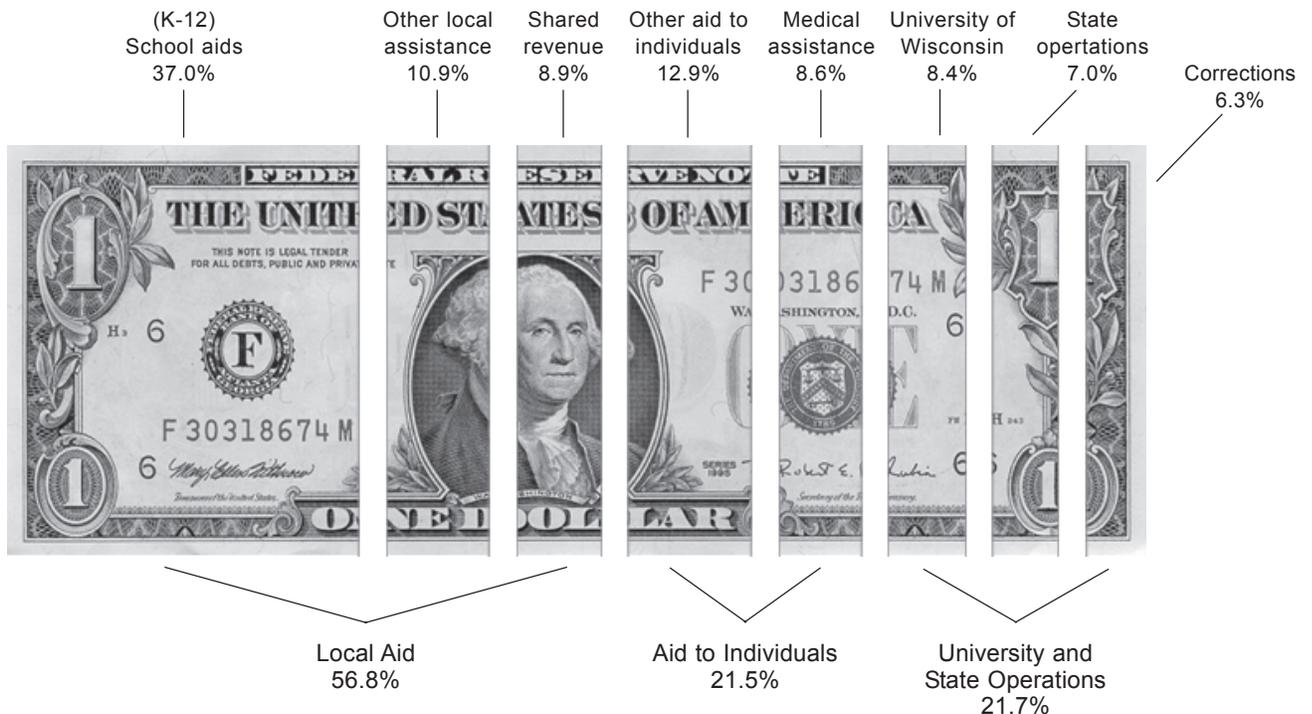
Even if your income is less than the amounts shown on the table, you must file a return for 2000 if:

- Note** • You could be claimed as a dependent on someone else's return and either of the following applies:
- (1) You had gross income of more than \$700 which included at least \$251 of unearned income, or
  - (2) You had gross income (unearned income and earned income combined) of more than –
    - \$7,200 if single
    - \$9,300 if head of household
    - \$12,970 if married filing jointly
    - \$6,160 if married filing separately.

Unearned income includes taxable interest, dividends, and taxable scholarship and fellowship grants not reported on a W-2. Earned income includes wages, tips, and taxable scholarship and fellowship grants reported on a W-2.

**Where your State tax dollar goes**

Here is a rough breakdown of how each of the \$11.3 billion state tax dollars collected between July 1, 1999 and June 30, 2000 were spent.



- You owe a Wisconsin penalty on an Individual Retirement Account (IRA), annuity, or other retirement plan or on a medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2000 and your gross income (or the combined gross income of you and your spouse) during 2000 was \$2,000 or more.

**Who Should File**

Even if you don't have to file, you should file to get a refund if:

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2000.
- You can take the earned income credit.

**Electronic Filing**

Electronic filing is one of the fastest ways to receive federal and state income tax refunds. Refunds deposited directly in a financial institution account can be issued in as little as

five working days; checks in as little as seven working days. To file your income tax return electronically, you can ...

- *Use a tax professional.* Check your local telephone directory for the names of tax professionals who offer electronic filing.
- *Use your personal computer.* You may purchase off-the-shelf tax preparation software for installation on your computer, or you may connect to one of the web sites that offer electronic filing. For more information, visit our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

When filing electronically, you must file both your federal and Wisconsin returns at the same time.

Although most Wisconsin returns can be filed electronically, there are some which may not. Returns containing one or more of the following items may not be filed electronically:

1. Homestead credit
2. Credit for tax paid to another state
3. Wisconsin Schedule DC, HR, or T

**Which Form To File For 2000**

(Note If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See "You must file Form 1 if you:" below.)

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> <li>• File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>• Were single all year or married and file a joint return or as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except IRA deductions and the student loan interest deduction) <i>AND</i></li> <li>• Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, or credit for repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA or a qualified retirement plan or on a medical savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, historic preservation, tax paid to another state, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA or a qualified retirement plan or on a medical savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

## When to File/Extension of Time to File

You should file as soon as you can, but not later than **April 16, 2001**. If you file late without an extension, you are subject to penalties and interest.

If you need an extension of time to file your return, you do not need to do anything until you actually file your Form 1A or WI-Z. You can use any federal extension provision for Wisconsin even though you may be filing your federal return by April 16, 2001. When you file your Form 1A or WI-Z, attach either a copy of your federal extension application or a statement indicating which federal extension provision you want to use for Wisconsin (for example, automatic 4-month extension).

**Note** Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by April 16, 2001. Returns not filed by April 16, 2001, or during an extension period, are subject to additional interest and penalties. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax you will owe by April 16, 2001. Submit the payment with a 2000 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue office.

## Tax Help or Additional Forms

As you fill in your Form WI-Z or Form 1A, if you find you need help or forms, they are available at the following Department of Revenue offices:

Madison – 2135 Rimrock Rd. (zip code 53702-0001)  
income tax information (608) 266-2772 or  
(608) 266-2486  
forms requests (608) 266-1961

Note NEW  
address

Milwaukee – State Office Bldg., 819 N. 6th St., Rm. 408  
(zip code 53203-1682)  
income tax information (414) 227-4000  
forms requests (414) 227-4440

Appleton – 265 W. Northland Ave.  
(zip code 54911-2091)  
telephone (920) 832-2727

Eau Claire – State Office Bldg., 718 W. Clairemont Ave.  
(zip code 54701-6190)  
telephone (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

**Internet Address** [www.dor.state.wi.us](http://www.dor.state.wi.us)

You may obtain forms, publications, and additional information from our Internet web site.

## People Who Are Deaf or Hard of Hearing

Phone help is available for people who are deaf or hard of hearing and have TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

## Questions About Refunds—Call (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee or Visit our Internet Web Site

If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your return. You may call one of the numbers indicated above or write to: Department of Revenue, PO Box 8903, Madison WI 53708-8903. When calling, be sure to have your social security number and the dollar amount of your refund available.

If you call from a touch-tone phone, an automated response is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

You may also obtain information about your refund through our Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

## Form WI-Z

**Note** Instructions for Form WI-Z are on the back of the form.

## Form 1A

Follow these line instructions to complete your Form 1A. Prepare one copy of Form 1A for your records and another copy to be filed with the Department of Revenue.

**Note** Use blue or black ink to complete this form. Do not use pencil or red ink.

### ■ Name and Address

If your booklet has a mailing label with your name on the front cover, remove the label and place it in the name and address area of the tax return you file. If your name or address is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. Do not use the label if your name is not on it.

If you did not receive a booklet with a label, print or type your name and address in the spaces provided on Form 1A.

### ■ Social Security Number

Fill in your social security number in the space provided on Form 1A. Also fill in your spouse's social security number if married filing a joint return.

**Note** You must fill in your social security number even though you may be using the mailing label from the cover of your tax booklet.

### ■ Quick Refund

To receive your refund check in as little as two weeks, you **must use an unaltered and current label**. You also must:

- (1) have a Wisconsin address,
- (2) not claim homestead credit,
- (3) not owe delinquent taxes, delinquent child support, or have debts to other state agencies, municipalities, or counties,
- (4) fill in the amount of your refund (using dollars and cents) from line 34 (line 17 of Form WI-Z) in the Quick Refund box,
- (5) file by April 1, 2001, and
- (6) mail your return to: Quick Refund, PO Box 38, Madison WI 53787-0001.

**Note** If you qualify for the earned income credit and request that the department compute your credit (see line 30 instructions), you may not claim a Quick Refund.

If you receive a Quick Refund and you have an error in computation, an additional refund or billing, with interest if appropriate, will be sent to you after processing of your return is completed.

**Note** An alternative to the Quick Refund procedure is to file electronically. You may be able to get your refund even faster by filing electronically. See page 3 for more information.

### ■ Filing Status

Check one of the boxes to indicate your filing status for 2000. If more than one filing status applies to you, choose the one that will give you the lowest tax.

*Single* You are considered single if, on December 31, 2000:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 2000, and did not remarry in 2000.

*Married filing joint return* You and your spouse may file a joint return if:

- You were married as of December 31, 2000, or
- Your spouse died in 2000 and you did not remarry in 2000, or
- Your spouse died in 2001 before filing a 2000 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return.

*Head of household* To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals who paid over half the cost of keeping up a home for a qualifying person, such as a child or parent. However, certain married persons who lived apart from their spouses for the last 6 months of 2000 may also qualify.

See the instructions for your federal return for complete details.

If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

**Note** If you are married and qualify to use the head of household filing status, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2000*, from any Department of Revenue office for information on reporting your marital income.

### ■ Tax District

Check the proper box and fill in the city, village, or town and the county in which you lived on December 31, 2000.

### ■ School District Number

Refer to page 24 in this booklet. Fill in the number of the school district in which you lived on December 31, 2000.

### ■ State Election Campaign Fund

You may designate \$1 to this fund by checking the box on Form 1A. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

### ■ Rounding Off to Whole Dollars

On your Form 1A you may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

### ■ Line 1 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040; line 1 of Form 1040EZ; or, if you use TeleFile, the total of your W-2 wage income.

If the amount on line 1 of Form 1A includes taxable scholarship or fellowship income not reported on a W-2, write "SCH" and the amount of the taxable scholarship or fellowship income in the space to the left of line 1.

**Line 2 Interest**

Fill in on line 2 the amount from line 8a of your federal Form 1040A or 1040; line 2 of your Form 1040EZ; or line C of your TeleFile Tax Record.

**Exceptions**

- Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)
- Interest from securities of the U.S. government should not be included on line 2. This interest is not taxable to Wisconsin.

If either exception applies, complete the Interest Worksheet at right to determine the amount to fill in on line 2 of Form 1A.

**Line 3 Ordinary Dividends**

Fill in on line 3 the amount from line 9 of your federal Form 1040A or 1040.

**Note** An ordinary dividend received from a mutual fund which invests in U.S. government securities may be partially or completely nontaxable for Wisconsin purposes. If information you received from a mutual fund advises you that any portion of its ordinary dividend is from investments in U.S. government securities, do not include that portion of the ordinary dividend in Wisconsin income.

**Line 4 Capital Gain Distributions**



Fill in 40% of the capital gain distribution reported on line 10 of federal Form 1040A, or line 13 of federal Form 1040. (**Caution** If line 13 of Form 1040 includes any amounts other than capital gain distributions, you may not file Form 1A. You must file Form 1.)

**Line 5 Unemployment Compensation**

If you received unemployment compensation in 2000, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at right.

<b>Interest Worksheet</b>	
1. Interest from line 8a of your federal Form 1040A or 1040; line 2 of Form 1040EZ; or line C of your TeleFile Tax Record . . .	_____
2. State and municipal bond interest* . . . . .	_____
3. Add lines 1 and 2 . . . . .	_____
4. Interest from U.S. bonds and other U.S. securities which is included in your federal income** . . . . .	_____
5. Subtract line 4 from line 3. Fill in here and on line 2 of Wisconsin Form 1A . . . . .	_____
* This will generally be the amount on line 8b of your federal Form 1040A or 1040, or the tax-exempt interest shown by line 2 of Form 1040EZ. However, do not include interest from the following securities:	
(1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,	
(2) Wisconsin Housing Finance Authority bonds,	
(3) Wisconsin municipal redevelopment authority bonds,	
(4) Wisconsin higher education bonds,	
(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,	
(6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,	
(7) local exposition district bonds,	
(8) Wisconsin professional baseball park district bonds,	
(9) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands, and	
(10) local cultural arts district bonds.	
Income from these securities is exempt from Wisconsin tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.	
** Do not include on line 4 of the worksheet, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income.	

<b>Unemployment Compensation Worksheet</b>	
<i>Check one box</i>	
<input type="checkbox"/> A. Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.	
<input type="checkbox"/> D. Single – write \$12,000 on line 3 below.	
1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ, line 19 of Form 1040, or line D of your TeleFile Tax Record) . . . . .	1. _____
2. Fill in your federal adjusted gross income from line 19 of federal Form 1040A (line 4 of Form 1040EZ, line 33 of Form 1040, or line I of your federal TeleFile Tax Record) . . . . .	2. _____
3. Fill in \$18,000 if you checked box A; <b>or</b> -0- if you checked box B; <b>or</b> \$12,000 if you checked box C or D . . . . .	3. _____
4. Fill in taxable social security benefits, if any, from line 14b of federal Form 1040A (line 20b of Form 1040) . . . . .	4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 . . . . .	5. _____
6. Add lines 3, 4, and 5 . . . . .	6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 5 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8 . . . . .	7. _____
8. Fill in one-half of the amount on line 7 . . . . .	8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 5 of Form 1A . . . . .	9. _____

**Line 6 Taxable IRA Distributions, Pensions and Annuities, and Social Security Benefits**

Fill in on line 6 the total amount of your taxable IRA distributions, pensions and annuities, and social security. Use the Retirement Benefit Worksheet at right to determine the amount to fill in.

**Nontaxable retirement benefits** The following retirement benefits are nontaxable for Wisconsin:

- Up to 85% of your social security benefits may be taxable on your federal return. Wisconsin does not tax more than 50% of these benefits. If line 7 of your federal Social Security Benefits Worksheet (from Form 1040A or 1040 instructions) is more than \$34,000 (\$44,000 if married filing jointly), use the Wisconsin Social Security Benefits Worksheet below to determine the portion of your federally taxable social security benefits which is not taxable for Wisconsin.

**Note** Lines 2 and 3 of the Wisconsin Social Security Benefits Worksheet refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040A and Form 1040 instructions. If you use one of the other federal worksheets (for example, the worksheet for social security recipients who contribute to an IRA), use the equivalent lines on that worksheet. If you received a lump-sum payment of social security benefits in 2000 that included benefits for prior years and you used separate worksheets for each year to figure the amount of social security taxable on your federal return, contact any Department of Revenue office for information on how to figure the nontaxable amount.

- Railroad retirement benefits are not taxable for Wisconsin. Include on line 5 of the Retirement Benefit Worksheet above any amounts received from the U.S. Railroad Retirement Board which have been included in federal income.

If you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to determine the portion attributable to tier 1 RRB.

<b>Retirement Benefit Worksheet</b>	
<i>(Keep for your records)</i>	
1. Fill in taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040 . . .	1. _____ .
2. Fill in taxable pensions and annuities from line 12b of federal Form 1040A or line 16b of Form 1040 . . . . .	2. _____ .
3. Fill in taxable social security from line 14b of federal Form 1040A or line 20b of Form 1040 . . .	3. _____ .
4. Add lines 1, 2, and 3 . . . . .	4. _____ .
5. Nontaxable retirement benefits (see instructions)	5. _____ .
6. Subtract line 5 from line 4. Fill in here and on line 6 of Form 1A . . . . .	6. _____ .

$$\frac{\text{Tier 1 RRB}}{\text{Total tier 1 RRB and SS}} \times \frac{\text{Taxable SS}^*}{\text{Nontaxable tier 1 RRB}} = \text{Taxable SS}^*$$

\*From line 14b of federal Form 1040A or line 20b of Form 1040. If you used the Wisconsin Social Security Benefits Worksheet below, use the amount from line 5 of that worksheet.

- Include on line 5 of the Retirement Benefit Worksheet above any payments received from the retirement systems listed below, to the extent you have included such payments in your federal income, provided:

- (1) You were retired from the system before January 1, 1964, OR
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR

(3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The specific retirement systems are:

**Local and state retirement systems** Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

**Federal retirement systems** United States Government civilian employe and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees' Retirement System, and Retired Serviceman's Family Protection Plan.

<b>Wisconsin Social Security Benefits Worksheet</b>	
<i>(Keep for your records)</i>	
1. Amount from line 3 of Retirement Benefit Worksheet above . . . . .	1. _____ .
2. Amount from line 2 of your federal Social Security Benefits Worksheet . . . . .	2. _____ .
3. Amount from line 9 of your federal Social Security Benefits Worksheet . . . . .	3. _____ .
4. Fill in 1/2 of line 3 . . . . .	4. _____ .
5. Compare line 2 and line 4. Fill in the smaller amount . . . . .	5. _____ .
6. Subtract line 5 from line 1. Also include this amount on line 5 of the Retirement Benefit Worksheet above . . . . .	6. _____ .

**Note** Do not include the following on line 5 of the Retirement Benefit Worksheet:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed on page 7.
- Payments received from any of the retirement systems listed on page 7 if you first became a member after December 31, 1963, even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments received from the federal Thrift Savings Plan.

**CAUTION** Only retirement benefits based on qualified membership (membership which began before January 1964, as explained above) in one of the retirement systems listed on page 7 are exempt. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable.

*Example 1* You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account, completely closing the account. Later you returned to teaching, and a new retirement account was established for you. Retirement benefits from this new account (established after 1963) do not qualify for the exemption.

*Example 2* You were employed as a teacher and were a member of the Wisconsin State Teachers Retirement System from 1960-1965. From 1966 until retirement, you were employed by a state agency in a non-teaching capacity and were a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds based on employment in both retirement systems. Only the portion of the annuity which is attributable to the Wisconsin State Teachers Retirement System is exempt. Use the following formula to determine the exempt portion:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \frac{\text{Annuity included in federal income}}{\text{Exempt portion of annuity}} = \text{Exempt portion of annuity}$$

**Note** If you received a separate Form 1099-R for the taxable and exempt portions of your annuity, you may use the Form 1099-R information instead of the above formula.

■ **Line 8 IRA Deduction**

Fill in on line 8 the amount from line 16 of your federal Form 1040A or line 23 of federal Form 1040.

■ **Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount from line 17 of your federal Form 1040A or line 24 of federal Form 1040.

■ **Line 12 Dependents**

**Note** Check the box on line 12 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

■ **Line 13 Standard Deduction**

Use the amount on line 11 to find the standard deduction for your filing status from the Standard Deduction Table on page 16. **But**, if you checked the box on line 12, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 13.

■ **Line 15 Deduction for Exemptions**



You may claim a personal exemption of \$600 for *yourself* and an exemption of \$600 for your *spouse* if you are filing a joint return (see exception below).

You may also claim an exemption of \$600 for each person who qualifies as your dependent for federal income tax purposes. Fill in the number of your dependents in the space provided on line 15b.

If you (or your spouse if married filing a joint return) were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200. If married filing a joint return and both spouses were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200 for yourself and \$200 for your spouse. Check the box on line 15c if you (or your spouse if filing a joint return) were age 65 or older on December 31, 2000.

**EXCEPTION** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 12, fill in -0- on lines 1 and 2 of the Exemption Worksheet on page 9. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet on page 9.

Use the worksheet on the top of page 9 to determine the exemption amount to fill in on line 15a.

**Standard Deduction Worksheet for Dependents**

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) . . . . .	A.	_____
B. Addition amount . . . . .	B.	250.00
C. Add lines A and B. If total is less than \$700, fill in \$700. . . . .	C.	_____
D. Using the amount on line 11 of Form 1A, fill in the <b>standard deduction</b> for your filing status from table, page 16 . . . . .	D.	_____
E. Fill in the <b>SMALLER</b> of line C or D here and on line 13 of Form 1A . . . . .	E.	_____

**Exemption Worksheet**

- 1. Fill in \$600 for yourself\* . . . . . 1. \_\_\_\_\_ .
- 2. Fill in \$200 if you were age 65 or older\* . . . . . 2. \_\_\_\_\_ .
- 3. If joint return, fill in \$600 for your spouse\* . . . . . 3. \_\_\_\_\_ .
- 4. Fill in \$200 if married filing a joint return and your spouse was age 65 or older\* . . . . . 4. \_\_\_\_\_ .
- 5. Number of dependents . . . 5a. \_\_\_\_\_ x \$600 = . . . . . 5b. \_\_\_\_\_ .
- 6. Add lines 1 through 4 and 5b. Fill in here and on line 15a of Form 1A. . . . . 6. \_\_\_\_\_ .

\* See Exception on page 8.

■ **Line 17 Tax**

Use the amount on line 16 to find your tax in the Tax Table on pages 17-22. Fill in the amount of your tax on line 17.

**EXCEPTION** If the amount on line 16 is \$100,000 or more, use the Tax Rate Schedules on page 23 to compute your tax.

■ **Line 18 Armed Forces Member Credit**



The armed forces member credit is available to a member of the U.S. armed forces on active duty who received military pay from the federal government in 2000 for services performed **while stationed outside the United States**.

The credit is equal to the amount of military pay for services performed while stationed outside the United States up to a maximum credit of \$200. For a married couple filing a joint return, if both spouses qualify for the credit, each may claim up to \$200.

**Note** Members of the National Guard ordered to active duty in the U.S. armed forces are eligible to claim this credit provided they were stationed outside the United States and received their military pay from the federal government.

■ **Line 19 Renter's and Homeowner's School Property Tax Credit**



You may claim a credit if you paid rent during 2000 for living quarters used as your primary residence OR you paid property taxes during 2000 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 31.

**Special Cases**

**If You Paid Both Property Taxes and Rent** You may claim both the renter's credit and the homeowner's credit. The total combined credits claimed on lines 19a and 19b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if married filing as head of household).

**Married Persons Filing a Joint Return** Figure your credit by using the rent and property taxes paid by both spouses.

**Married Persons Filing as Head of Household** Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

**Persons Who Jointly Own a Home or Share Rented Living Quarters** When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided between the owners or occupants. See the instructions for lines 19a and 19b.

■ **Line 19a (Line 8a on Form WI-Z) How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2000** Fill in on the appropriate line(s) the total rent that you paid in 2000 for living quarters

(1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Don't include rent paid for housing that is exempt from property taxes (for example, a university dormitory). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2000 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent that you paid in 2000.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2000, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

**Step 2** Refer to the Renter's School Property Tax Credit Table on page 10 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 19a (line 8a on Form WI-Z).

**Exception** If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

**Renter's Worksheet**

*(Complete only if Exception described above applies)*

- 1. Credit for rent with heat included (from Col. 1 of Table on page 10) . . . 1. \_\_\_\_\_
- 2. Credit for rent where heat not included (from Col. 2 of Table on page 10) . . . 2. \_\_\_\_\_
- 3. Add lines 1 and 2. Fill in on line 19a of Form 1A (line 8a of Form WI-Z)\* . . . . . 3. \_\_\_\_\_

\* Do not fill in more than \$300 (\$150 if married filing as head of household).

Renter's School Property Tax Credit Table\*

If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

\*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 9.

**Line 19b (Line 8b on Form WI-Z) How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2000** Fill in the amount of property taxes you *paid* in 2000 on your home. Do not include any charges for special assessments, delinquent interest, or services which may be included on your tax bill (like trash removal, recycling fee, or a water bill). Also, do not include property taxes paid on property which is not your primary residence (such as a cottage or vacant land) or property taxes paid in any year other than 2000. The property taxes for your home to be filled in are further limited as follows:

- a. If you bought or sold your home during 2000, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned the home.
- b. If you owned a mobile home during 2000, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental

should be filled in as rent on line 19a (line 8a on Form WI-Z).

- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

**Step 2** Use the Homeowner's School Property Tax Credit Table on page 11 to figure your credit. Fill in the amount of your credit on line 19b (line 8b on Form WI-Z).

**Caution** If you also claimed the renter's credit on line 19a (line 8a on Form WI-Z), the total of your renter's and homeowner's credits may not be more than \$300 (\$150 if married filing as head of household).

**Line 20 (Line 9 of Form WI-Z) Working Families Tax Credit**

If your income is less than the amount indicated below for your filing status, you may claim the working families tax credit.

**Exception** You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

**Single or Head of Household**

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

**Married Filing a Joint Return**

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

**Homeowner's School Property Tax Credit Table\***

If Property Taxes are:											
Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)		
At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is
\$ 1	\$ 25	\$ 2	\$ 625	\$ 650	\$ 77	\$1,250	\$1,275	\$152	\$1,875	\$1,900	\$227
25	50	5	650	675	80	1,275	1,300	155	1,900	1,925	230
50	75	8	675	700	83	1,300	1,325	158	1,925	1,950	233
75	100	11	700	725	86	1,325	1,350	161	1,950	1,975	236
100	125	14	725	750	89	1,350	1,375	164	1,975	2,000	239
125	150	17	750	775	92	1,375	1,400	167	2,000	2,025	242
150	175	20	775	800	95	1,400	1,425	170	2,025	2,050	245
175	200	23	800	825	98	1,425	1,450	173	2,050	2,075	248
200	225	26	825	850	101	1,450	1,475	176	2,075	2,100	251
225	250	29	850	875	104	1,475	1,500	179	2,100	2,125	254
250	275	32	875	900	107	1,500	1,525	182	2,125	2,150	257
275	300	35	900	925	110	1,525	1,550	185	2,150	2,175	260
300	325	38	925	950	113	1,550	1,575	188	2,175	2,200	263
325	350	41	950	975	116	1,575	1,600	191	2,200	2,225	266
350	375	44	975	1,000	119	1,600	1,625	194	2,225	2,250	269
375	400	47	1,000	1,025	122	1,625	1,650	197	2,250	2,275	272
400	425	50	1,025	1,050	125	1,650	1,675	200	2,275	2,300	275
425	450	53	1,050	1,075	128	1,675	1,700	203	2,300	2,325	278
450	475	56	1,075	1,100	131	1,700	1,725	206	2,325	2,350	281
475	500	59	1,100	1,125	134	1,725	1,750	209	2,350	2,375	284
500	525	62	1,125	1,150	137	1,750	1,775	212	2,375	2,400	287
525	550	65	1,150	1,175	140	1,775	1,800	215	2,400	2,425	290
550	575	68	1,175	1,200	143	1,800	1,825	218	2,425	2,450	293
575	600	71	1,200	1,225	146	1,825	1,850	221	2,450	2,475	296
600	625	74	1,225	1,250	149	1,850	1,875	224	2,475	2,500	299
									2,500 or more		300

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 9.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:

- Line 11 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 11 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 17 of Form 1A (line 7 of Form WI-Z) . . . 1.	_____.
2. Total credits from lines 18, 19a, and 19b of Form 1A (lines 8a and 8b of Form WI-Z) . . . . . 2.	_____.
3. Subtract line 2 from line 1 . . . . . 3.	_____.
4. Fill in \$10,000 (\$19,000 if married filing a joint return) . . . . . 4.	_____.
5. Fill in amount from line 11 of Form 1A (line 1 of Form WI-Z) . . . . . 5.	_____.
6. Subtract line 5 from line 4 . . . . . 6.	_____.
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . . 7.	_____.
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 20 of Form 1A (line 9 of Form WI-Z) . . . . . 8.	_____.

**Line 21 Married Couple Credit**

If you are married filing a joint return and you and your spouse are both employed, you may be able to take a credit against your tax.

To compute the credit, fill in the schedule on page 2 of Form 1A. Each spouse must list his or her earned income separately in columns (A) and (B) of the schedule. "Earned income" includes wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employe compensation. Earned income does *not* include interest, dividends, unemployment compensation, IRA distributions, deferred compensation, social security, pensions, annuities, or any amount which is not taxable by Wisconsin. Do not consider marital property laws, marital property agreements, or unilateral statements in figuring each spouse's earned income.

Fill in the credit from line 6 of the schedule on line 21 of Form 1A. The maximum credit allowable is \$440.

**Line 25 (Line 13 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases**

If, during 2000, you made any taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 25 of Form 1A (line 13 on Form WI-Z) if they were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog or over the Internet from an out-of-state company, no sales and use tax was charged, and it was delivered in a county with a 5% sales and use tax rate, you are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet on the top of this page to determine whether you are liable for Wisconsin sales and use tax.

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) .....	\$ _____
2. Sales and use tax rate (see rate chart below) .....	x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Fill in this amount on line 25 of Form 1A (line 13 of Form WI-Z) if \$1 or more. If less than \$1, fill in 0 .....	\$ _____

**Sales and Use Tax Rate Chart**

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2000.

- a. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.6%:  
 Milwaukee    Ozaukee    Washington
- b. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.1%:  
 Racine                      Waukesha
- c. If storage, use, or consumption in 2000 was in Brown County, the tax rate was 5% before November 1, 2000, and 5.5% on November 1, 2000, and after.
- d. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5%:  
 Calumet                      Manitowoc  
 Clark                          Marinette  
 Florence                      Menominee  
 Fond du Lac                  Outagamie  
 Grant                          Rock  
 Green                          Sheboygan  
 Kewaunee                      Winnebago  
 Lafayette                      Wood

**Line 26 Endangered Resources Donation**

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$500,000) will be matched by general purpose revenue, which makes your gift twice as important to endangered resources.

Consider a gift of \$15, \$25, \$50, or \$75, or choose your own amount, and support endangered resources in Wisconsin. Fill in line 26 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707.

**Line 28 Wisconsin Income Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 18 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 16 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 28. Attach readable copies of your withholding statements to the back of Form 1A.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

- 1. Are clear and easy to read.
- 2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

### Line 29 2000 Wisconsin Estimated Tax Payments and Amount Applied from 1999 Return

Fill in the total of (1) any overpayment of 1999 income tax you were allowed as a credit on your 2000 Wisconsin estimated tax, plus (2) any Wisconsin estimated tax payments you made for 2000. If you are married and file a joint return, add together (1) both spouses' separate estimated tax payments, (2) any joint estimated tax payments you made, and (3) the total overpayments of 1999 income tax you and your spouse were allowed as credit to your 2000 estimated tax.

Follow the above instructions even if your spouse died during 2000.

**Name Change** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1A explaining all the payments you and your spouse made for 2000 and the name(s) and social security number(s) under which you made the payments.

### Line 30 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 30.

**Step 1** Fill in the number of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for earned income credit in your federal return for definition of a "qualifying child").

**CAUTION** For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

**Note** If your qualifying child is not claimed as a dependent on your return, write the child's name(s) above line 30.

**Step 2** Fill in the earned income credit from line 38a of federal Form 1040A or line 60a of Form 1040.

**Step 3** Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 30. This is your Wisconsin earned income credit.

**Note** If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 30. Write EIC in the space to the right of line 30. Complete your return through line 31 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

### Line 31 Homestead Credit

If you are claiming homestead credit, fill in on line 31 the amount of your credit from line 19 of Schedule H, the homestead credit claim form. Attach your completed Schedule H to Form 1A.

### Line 33 Amount You Overpaid

If line 32 is more than line 27, complete line 33 to determine the amount you overpaid.

### Line 34 Refund

Fill in on line 34 the amount from line 33 that you want refunded to you. Amounts less than \$1 cannot be refunded.

**Note** If you are divorced, see Attachments on page 14. You may be required to attach a copy of your judgment of divorce to your return.

### Line 35 Amount of Line 33 to be Applied to your 2001 Estimated Tax

Fill in on line 35 the amount, if any, of the overpayment on line 33 you want applied to your 2001 estimated tax.

### Line 36 Amount You Owe

If line 32 is less than line 27, complete line 36 to determine the amount you owe. If you owe less than \$1, send in your return, but do not pay the tax. If you owe \$1 or more with your return, you may pay by check or money order made payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order, then paper clip it to the front of your Form 1A.

**New Note** Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

### Line 37 Underpayment Interest

You may owe underpayment interest if:

- Line 36 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 23 minus the amounts on lines 30 and 31.

**Exceptions** You will not owe underpayment interest if your 1999 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies.

1. You had no tax liability for 1999 and you were a Wisconsin resident for all of 1999, **or**
2. The amounts on lines 28 and 29 on your 2000 return are at least as much as the tax shown on your 1999 return. Your estimated tax payments for 2000 must have been made on time and for the required amount.

The tax shown on your 1999 return is the amount on line 18 of 1999 Form 1A minus the amounts on lines 25 and 26.

If you meet Exception 1 or 2, fill in 0 on line 37, and write "Exception 1" or "Exception 2" in the space to the right of line 37.

### Figuring Underpayment Interest

If the **Exceptions** above do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U.

Fill in the underpayment interest from Schedule U on line 37. Add the amount of the underpayment interest to any tax due and fill in the total on line 36. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 33. Attach Schedule U to your Form 1A.

### Sign and Date Your Return

Form 1A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Keep a copy of your return for your records.

### Attachments

- Attach the appropriate copy of each of your withholding statements to the back of Form 1A in the lower left-hand corner.
- If you owe \$1 or more with your return, attach your payment to the front of Form 1A.
- If you are filing under an extension, see When to File/Extension of Time to File on page 4 for items you are required to attach.
- If you claimed homestead credit, attach Schedule H behind Form 1A.
- *Persons divorced after June 20, 1996, who compute a refund* – If your judgment of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgment to your Form 1A and write "Divorce decree" in the space below line 27. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who filed a joint return* – If your judgment of divorce apportions any refund to you or your former spouse, or between you and your former spouse, the department

will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Attach a copy of the portion of your judgment of divorce that relates to the apportionment of the tax refund to your Form 1A. Write "Divorce decree – apportion refund" in the space below line 27.

- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1A and write "Form 8379" in the space below line 27.

**Note** Do not attach a copy of your federal return to Form 1A unless you are requesting the department to compute your earned income credit.

### Where to File

If you qualify for a quick refund, see page 5.

Otherwise, mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
<i>refund or no tax due</i>	PO Box 59 Madison WI 53785-0001
<i>tax is due</i>	PO Box 268 Madison WI 53790-0001
<i>homestead credit claimed</i>	PO Box 34 Madison WI 53786-0001

## Special Instructions

### Penalties for Not Filing Returns or Filing Incorrect Returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

### **Note** Estimated Tax Payments Required for Next Year?

If your 2001 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either prepay your 2001 tax in installments beginning April 16, 2001, using Wisconsin Form 1-ES, or increase your withholding. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. You may be subject to

an interest charge if required estimated tax payments are not made. For more information contact our Estimated Tax Unit at (608) 266-9941 or any Department of Revenue office.

### Wisconsin Homestead Credit

Wisconsin homestead credit provides direct relief to homeowners and renters. You may qualify if you were:

- At least 18 years old on December 31, 2000,

- A Wisconsin resident for all of 2000,
- Not claimed as a dependent on anyone's 2000 tax return (unless you were 62 or older on December 31, 2000),
- Not living in tax-exempt public housing for all of 2000 (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form),
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead, and
- Had a total household income (including wages, interest, social security, and certain other sources of income) below \$24,500 in 2000.

Schedule H, which is available at Department of Revenue offices and many banks and libraries, is used to claim homestead credit.

### Internal Revenue Service Adjustments

If any of your federal income tax returns were adjusted by the Internal Revenue Service and the adjustments affect your Wisconsin income, any credit, or tax payable, you must notify the Department of Revenue of such adjustments within 90 days after they become final. A copy of the final federal audit report must be submitted to the Department of Revenue by either:

- (1) Including it with an amended return (Form 1X) that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708-8906.

### Amended Returns

If you filed an amended return with the Internal Revenue Service and the changes on such return affect your Wisconsin income, any credit, or tax payable, you must file an amended Wisconsin return (Form 1X) within 90 days.

### Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your legal residency to another state.

For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*, from any Department of Revenue office.

### Death of a Taxpayer

A return for a taxpayer who died in 2000 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

If there is no estate to probate, a surviving heir may file the return for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the return should sign the return and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative").

When a surviving heir files the return claiming a refund on behalf of a person who died and the refund is larger than \$100, attach a completed Form I-804,

Claim for Decedent's Wisconsin Income Tax Refund, to the front of the return. You may get Form I-804 from any Department of Revenue office. If the refund is \$100 or less and you are claiming the refund, attach a note to the front of the return. List your name, address, social security number, and your relationship to the person who died, and sign the note.

The person who files the return should write "deceased" after the deceased's name in the name and address area of the return.

If your spouse died during 2000 and you did not remarry in 2000, you can file a joint return. You can also file a joint return if your spouse died in 2001 before filing a 2000 return. A joint return should show your spouse's 2000 income before death and your income for all of 2000. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, you do not have to file the Form I-804.

If your spouse died before 2000 and you have not remarried, you must file as single or, if you meet the qualifications, as head of household.

### Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years for a fee of \$5 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information.

## 2000 Standard Deduction Table

If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is --		And you are --			If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is --		And you are --			If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is --		And you are --		
At least	But less than	Single	Married filing jointly	Head of household	At least	But less than	Single	Married filing jointly	Head of household	At least	But less than	Single	Married filing jointly	Head of household
		Your standard deduction is--					Your standard deduction is--					Your standard deduction is--		
<b>0</b>	<b>10,500</b>	7,200	12,970	9,300	<b>34,000</b>	<b>34,500</b>	4,336	9,078	4,336	<b>58,000</b>	<b>58,500</b>	1,456	4,331	1,456
<b>10,500</b>	<b>11,000</b>	7,156	12,970	9,217	<b>34,500</b>	<b>35,000</b>	4,276	8,979	4,276	<b>58,500</b>	<b>59,000</b>	1,396	4,232	1,396
<b>11,000</b>	<b>11,500</b>	7,096	12,970	9,104	<b>35,000</b>	<b>35,500</b>	4,216	8,880	4,216	<b>59,000</b>	<b>59,500</b>	1,336	4,133	1,336
<b>11,500</b>	<b>12,000</b>	7,036	12,970	8,992	<b>35,500</b>	<b>36,000</b>	4,156	8,781	4,156	<b>59,500</b>	<b>60,000</b>	1,276	4,034	1,276
<b>12,000</b>	<b>12,500</b>	6,976	12,970	8,879	<b>36,000</b>	<b>36,500</b>	4,096	8,682	4,096	<b>60,000</b>	<b>60,500</b>	1,216	3,935	1,216
<b>12,500</b>	<b>13,000</b>	6,916	12,970	8,766	<b>36,500</b>	<b>37,000</b>	4,036	8,583	4,036	<b>60,500</b>	<b>61,000</b>	1,156	3,837	1,156
<b>13,000</b>	<b>13,500</b>	6,856	12,970	8,654	<b>37,000</b>	<b>37,500</b>	3,976	8,484	3,976	<b>61,000</b>	<b>61,500</b>	1,096	3,738	1,096
<b>13,500</b>	<b>14,000</b>	6,796	12,970	8,541	<b>37,500</b>	<b>38,000</b>	3,916	8,385	3,916	<b>61,500</b>	<b>62,000</b>	1,036	3,639	1,036
<b>14,000</b>	<b>14,500</b>	6,736	12,970	8,429	<b>38,000</b>	<b>38,500</b>	3,856	8,287	3,856	<b>62,000</b>	<b>62,500</b>	976	3,540	976
<b>14,500</b>	<b>15,000</b>	6,676	12,934	8,316	<b>38,500</b>	<b>39,000</b>	3,796	8,188	3,796	<b>62,500</b>	<b>63,000</b>	916	3,441	916
<b>15,000</b>	<b>15,500</b>	6,616	12,836	8,204	<b>39,000</b>	<b>39,500</b>	3,736	8,089	3,736	<b>63,000</b>	<b>63,500</b>	856	3,342	856
<b>15,500</b>	<b>16,000</b>	6,556	12,737	8,091	<b>39,500</b>	<b>40,000</b>	3,676	7,990	3,676	<b>63,500</b>	<b>64,000</b>	796	3,243	796
<b>16,000</b>	<b>16,500</b>	6,496	12,638	7,978	<b>40,000</b>	<b>40,500</b>	3,616	7,891	3,616	<b>64,000</b>	<b>64,500</b>	736	3,144	736
<b>16,500</b>	<b>17,000</b>	6,436	12,539	7,866	<b>40,500</b>	<b>41,000</b>	3,556	7,792	3,556	<b>64,500</b>	<b>65,000</b>	676	3,045	676
<b>17,000</b>	<b>17,500</b>	6,376	12,440	7,753	<b>41,000</b>	<b>41,500</b>	3,496	7,693	3,496	<b>65,000</b>	<b>65,500</b>	616	2,947	616
<b>17,500</b>	<b>18,000</b>	6,316	12,341	7,641	<b>41,500</b>	<b>42,000</b>	3,436	7,594	3,436	<b>65,500</b>	<b>66,000</b>	556	2,848	556
<b>18,000</b>	<b>18,500</b>	6,256	12,242	7,528	<b>42,000</b>	<b>42,500</b>	3,376	7,495	3,376	<b>66,000</b>	<b>66,500</b>	496	2,749	496
<b>18,500</b>	<b>19,000</b>	6,196	12,143	7,415	<b>42,500</b>	<b>43,000</b>	3,316	7,397	3,316	<b>66,500</b>	<b>67,000</b>	436	2,650	436
<b>19,000</b>	<b>19,500</b>	6,136	12,044	7,303	<b>43,000</b>	<b>43,500</b>	3,256	7,298	3,256	<b>67,000</b>	<b>67,500</b>	376	2,551	376
<b>19,500</b>	<b>20,000</b>	6,076	11,945	7,190	<b>43,500</b>	<b>44,000</b>	3,196	7,199	3,196	<b>67,500</b>	<b>68,000</b>	316	2,452	316
<b>20,000</b>	<b>20,500</b>	6,016	11,847	7,078	<b>44,000</b>	<b>44,500</b>	3,136	7,100	3,136	<b>68,000</b>	<b>68,500</b>	256	2,353	256
<b>20,500</b>	<b>21,000</b>	5,956	11,748	6,965	<b>44,500</b>	<b>45,000</b>	3,076	7,001	3,076	<b>68,500</b>	<b>69,000</b>	196	2,254	196
<b>21,000</b>	<b>21,500</b>	5,896	11,649	6,853	<b>45,000</b>	<b>45,500</b>	3,016	6,902	3,016	<b>69,000</b>	<b>69,500</b>	136	2,155	136
<b>21,500</b>	<b>22,000</b>	5,836	11,550	6,740	<b>45,500</b>	<b>46,000</b>	2,956	6,803	2,956	<b>69,500</b>	<b>70,000</b>	76	2,056	76
<b>22,000</b>	<b>22,500</b>	5,776	11,451	6,627	<b>46,000</b>	<b>46,500</b>	2,896	6,704	2,896	<b>70,000</b>	<b>70,500</b>	16	1,958	16
<b>22,500</b>	<b>23,000</b>	5,716	11,352	6,515	<b>46,500</b>	<b>47,000</b>	2,836	6,605	2,836	<b>70,500</b>	<b>71,000</b>	0	1,859	0
<b>23,000</b>	<b>23,500</b>	5,656	11,253	6,402	<b>47,000</b>	<b>47,500</b>	2,776	6,507	2,776	<b>71,000</b>	<b>71,500</b>	0	1,760	0
<b>23,500</b>	<b>24,000</b>	5,596	11,154	6,290	<b>47,500</b>	<b>48,000</b>	2,716	6,408	2,716	<b>71,500</b>	<b>72,000</b>	0	1,661	0
<b>24,000</b>	<b>24,500</b>	5,536	11,055	6,177	<b>48,000</b>	<b>48,500</b>	2,656	6,309	2,656	<b>72,000</b>	<b>72,500</b>	0	1,562	0
<b>24,500</b>	<b>25,000</b>	5,476	10,957	6,065	<b>48,500</b>	<b>49,000</b>	2,596	6,210	2,596	<b>72,500</b>	<b>73,000</b>	0	1,463	0
<b>25,000</b>	<b>25,500</b>	5,416	10,858	5,952	<b>49,000</b>	<b>49,500</b>	2,536	6,111	2,536	<b>73,000</b>	<b>73,500</b>	0	1,364	0
<b>25,500</b>	<b>26,000</b>	5,356	10,759	5,839	<b>49,500</b>	<b>50,000</b>	2,476	6,012	2,476	<b>73,500</b>	<b>74,000</b>	0	1,265	0
<b>26,000</b>	<b>26,500</b>	5,296	10,660	5,727	<b>50,000</b>	<b>50,500</b>	2,416	5,913	2,416	<b>74,000</b>	<b>74,500</b>	0	1,166	0
<b>26,500</b>	<b>27,000</b>	5,236	10,561	5,614	<b>50,500</b>	<b>51,000</b>	2,356	5,814	2,356	<b>74,500</b>	<b>75,000</b>	0	1,068	0
<b>27,000</b>	<b>27,500</b>	5,176	10,462	5,502	<b>51,000</b>	<b>51,500</b>	2,296	5,715	2,296	<b>75,000</b>	<b>75,500</b>	0	969	0
<b>27,500</b>	<b>28,000</b>	5,116	10,363	5,389	<b>51,500</b>	<b>52,000</b>	2,236	5,617	2,236	<b>75,500</b>	<b>76,000</b>	0	870	0
<b>28,000</b>	<b>28,500</b>	5,056	10,264	5,277	<b>52,000</b>	<b>52,500</b>	2,176	5,518	2,176	<b>76,000</b>	<b>76,500</b>	0	771	0
<b>28,500</b>	<b>29,000</b>	4,996	10,165	5,164	<b>52,500</b>	<b>53,000</b>	2,116	5,419	2,116	<b>76,500</b>	<b>77,000</b>	0	672	0
<b>29,000</b>	<b>29,500</b>	4,936	10,067	5,051	<b>53,000</b>	<b>53,500</b>	2,056	5,320	2,056	<b>77,000</b>	<b>77,500</b>	0	573	0
<b>29,500</b>	<b>30,000</b>	4,876	9,968	4,939	<b>53,500</b>	<b>54,000</b>	1,996	5,221	1,996	<b>77,500</b>	<b>78,000</b>	0	474	0
<b>30,000</b>	<b>30,500</b>	4,816	9,869	4,826	<b>54,000</b>	<b>54,500</b>	1,936	5,122	1,936	<b>78,000</b>	<b>78,500</b>	0	375	0
<b>30,500</b>	<b>31,000</b>	4,756	9,770	4,756	<b>54,500</b>	<b>55,000</b>	1,876	5,023	1,876	<b>78,500</b>	<b>79,000</b>	0	276	0
<b>31,000</b>	<b>31,500</b>	4,696	9,671	4,696	<b>55,000</b>	<b>55,500</b>	1,816	4,924	1,816	<b>79,000</b>	<b>79,500</b>	0	178	0
<b>31,500</b>	<b>32,000</b>	4,636	9,572	4,636	<b>55,500</b>	<b>56,000</b>	1,756	4,825	1,756	<b>79,500</b>	<b>80,000</b>	0	79	0
<b>32,000</b>	<b>32,500</b>	4,576	9,473	4,576	<b>56,000</b>	<b>56,500</b>	1,696	4,727	1,696	<b>80,000</b>	<b>80,148</b>	0	15	0
<b>32,500</b>	<b>33,000</b>	4,516	9,374	4,516	<b>56,500</b>	<b>57,000</b>	1,636	4,628	1,636	<b>80,148 or more</b>		0	0	0
<b>33,000</b>	<b>33,500</b>	4,456	9,275	4,456	<b>57,000</b>	<b>57,500</b>	1,576	4,529	1,576					
<b>33,500</b>	<b>34,000</b>	4,396	9,177	4,396	<b>57,500</b>	<b>58,000</b>	1,516	4,430	1,516					

## 2000 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules on page 23.

**Example:** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 16 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,665. This is the tax amount they must write on line 17 of their return.

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,711	1,658
28,600	28,700	1,718	1,665
28,700	28,800	1,724	1,671
28,800	28,900	1,731	1,678
28,900	29,000	1,737	1,684

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	<b>4,000</b>				<b>8,000</b>			
20	40	1	1	4,000	4,100	192	192	8,000	8,100	385	381
40	100	3	3	4,100	4,200	196	196	8,100	8,200	391	385
100	200	7	7	4,200	4,300	201	201	8,200	8,300	398	390
200	300	12	12	4,300	4,400	206	206	8,300	8,400	404	395
300	400	17	17	4,400	4,500	210	210	8,400	8,500	410	400
400	500	21	21	4,500	4,600	215	215	8,500	8,600	417	404
500	600	26	26	4,600	4,700	220	220	8,600	8,700	423	409
600	700	31	31	4,700	4,800	225	225	8,700	8,800	429	414
700	800	35	35	4,800	4,900	229	229	8,800	8,900	436	419
800	900	40	40	4,900	5,000	234	234	8,900	9,000	442	423
900	1,000	45	45	<b>5,000</b>				<b>9,000</b>			
<b>1,000</b>				5,000	5,100	239	239	9,000	9,100	448	428
1,000	1,100	50	50	5,100	5,200	244	244	9,100	9,200	455	433
1,100	1,200	54	54	5,200	5,300	248	248	9,200	9,300	461	438
1,200	1,300	59	59	5,300	5,400	253	253	9,300	9,400	467	442
1,300	1,400	64	64	5,400	5,500	258	258	9,400	9,500	474	447
1,400	1,500	69	69	5,500	5,600	263	263	9,500	9,600	480	452
1,500	1,600	73	73	5,600	5,700	267	267	9,600	9,700	486	456
1,600	1,700	78	78	5,700	5,800	272	272	9,700	9,800	493	461
1,700	1,800	83	83	5,800	5,900	277	277	9,800	9,900	499	466
1,800	1,900	88	88	5,900	6,000	281	281	9,900	10,000	505	471
1,900	2,000	92	92	<b>6,000</b>				<b>10,000</b>			
<b>2,000</b>				6,000	6,100	286	286	10,000	10,100	512	475
2,000	2,100	97	97	6,100	6,200	291	291	10,100	10,200	518	480
2,100	2,200	102	102	6,200	6,300	296	296	10,200	10,300	524	485
2,200	2,300	106	106	6,300	6,400	300	300	10,300	10,400	531	490
2,300	2,400	111	111	6,400	6,500	305	305	10,400	10,500	537	495
2,400	2,500	116	116	6,500	6,600	310	310	10,500	10,600	543	502
2,500	2,600	121	121	6,600	6,700	315	315	10,600	10,700	550	508
2,600	2,700	125	125	6,700	6,800	319	319	10,700	10,800	556	514
2,700	2,800	130	130	6,800	6,900	324	324	10,800	10,900	562	521
2,800	2,900	135	135	6,900	7,000	329	329	10,900	11,000	568	527
2,900	3,000	140	140	<b>7,000</b>				<b>11,000</b>			
<b>3,000</b>				7,000	7,100	333	333	11,000	11,100	575	533
3,000	3,100	144	144	7,100	7,200	338	338	11,100	11,200	581	540
3,100	3,200	149	149	7,200	7,300	343	343	11,200	11,300	587	546
3,200	3,300	154	154	7,300	7,400	348	348	11,300	11,400	594	552
3,300	3,400	158	158	7,400	7,500	352	352	11,400	11,500	600	559
3,400	3,500	163	163	7,500	7,600	357	357	11,500	11,600	606	565
3,500	3,600	168	168	7,600	7,700	362	362	11,600	11,700	613	571
3,600	3,700	173	173	7,700	7,800	367	367	11,700	11,800	619	578
3,700	3,800	177	177	7,800	7,900	372	371	11,800	11,900	625	584
3,800	3,900	182	182	7,900	8,000	379	376	11,900	12,000	632	590
3,900	4,000	187	187								

continued on next page

2000 Tax Table for Forms 1A and WI-Z Filers – continued

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>12,000</b>				<b>18,000</b>				<b>24,000</b>			
12,000	12,100	638	597	18,000	18,100	1,023	976	24,000	24,100	1,416	1,363
12,100	12,200	644	603	18,100	18,200	1,030	983	24,100	24,200	1,423	1,370
12,200	12,300	651	609	18,200	18,300	1,036	989	24,200	24,300	1,429	1,376
12,300	12,400	657	616	18,300	18,400	1,043	995	24,300	24,400	1,436	1,383
12,400	12,500	663	622	18,400	18,500	1,050	1,002	24,400	24,500	1,443	1,390
12,500	12,600	670	628	18,500	18,600	1,056	1,008	24,500	24,600	1,449	1,396
12,600	12,700	676	635	18,600	18,700	1,063	1,014	24,600	24,700	1,456	1,403
12,700	12,800	682	641	18,700	18,800	1,069	1,021	24,700	24,800	1,462	1,409
12,800	12,900	689	647	18,800	18,900	1,076	1,027	24,800	24,900	1,469	1,416
12,900	13,000	695	653	18,900	19,000	1,082	1,033	24,900	25,000	1,475	1,422
<b>13,000</b>				<b>19,000</b>				<b>25,000</b>			
13,000	13,100	701	660	19,000	19,100	1,089	1,040	25,000	25,100	1,482	1,429
13,100	13,200	708	666	19,100	19,200	1,095	1,046	25,100	25,200	1,488	1,435
13,200	13,300	714	672	19,200	19,300	1,102	1,052	25,200	25,300	1,495	1,442
13,300	13,400	720	679	19,300	19,400	1,108	1,059	25,300	25,400	1,501	1,448
13,400	13,500	727	685	19,400	19,500	1,115	1,065	25,400	25,500	1,508	1,455
13,500	13,600	733	691	19,500	19,600	1,122	1,071	25,500	25,600	1,515	1,462
13,600	13,700	739	698	19,600	19,700	1,128	1,078	25,600	25,700	1,521	1,468
13,700	13,800	746	704	19,700	19,800	1,135	1,084	25,700	25,800	1,528	1,475
13,800	13,900	752	710	19,800	19,900	1,141	1,090	25,800	25,900	1,534	1,481
13,900	14,000	758	717	19,900	20,000	1,148	1,097	25,900	26,000	1,541	1,488
<b>14,000</b>				<b>20,000</b>				<b>26,000</b>			
14,000	14,100	765	723	20,000	20,100	1,154	1,103	26,000	26,100	1,547	1,494
14,100	14,200	771	729	20,100	20,200	1,161	1,109	26,100	26,200	1,554	1,501
14,200	14,300	777	736	20,200	20,300	1,167	1,116	26,200	26,300	1,560	1,507
14,300	14,400	784	742	20,300	20,400	1,174	1,122	26,300	26,400	1,567	1,514
14,400	14,500	790	748	20,400	20,500	1,181	1,128	26,400	26,500	1,574	1,521
14,500	14,600	796	755	20,500	20,600	1,187	1,135	26,500	26,600	1,580	1,527
14,600	14,700	803	761	20,600	20,700	1,194	1,141	26,600	26,700	1,587	1,534
14,700	14,800	809	767	20,700	20,800	1,200	1,147	26,700	26,800	1,593	1,540
14,800	14,900	815	774	20,800	20,900	1,207	1,154	26,800	26,900	1,600	1,547
14,900	15,000	822	780	20,900	21,000	1,213	1,160	26,900	27,000	1,606	1,553
<b>15,000</b>				<b>21,000</b>				<b>27,000</b>			
15,000	15,100	828	786	21,000	21,100	1,220	1,167	27,000	27,100	1,613	1,560
15,100	15,200	834	793	21,100	21,200	1,226	1,173	27,100	27,200	1,619	1,566
15,200	15,300	841	799	21,200	21,300	1,233	1,180	27,200	27,300	1,626	1,573
15,300	15,400	847	805	21,300	21,400	1,239	1,186	27,300	27,400	1,632	1,579
15,400	15,500	853	812	21,400	21,500	1,246	1,193	27,400	27,500	1,639	1,586
15,500	15,600	860	818	21,500	21,600	1,253	1,200	27,500	27,600	1,646	1,593
15,600	15,700	866	824	21,600	21,700	1,259	1,206	27,600	27,700	1,652	1,599
15,700	15,800	873	831	21,700	21,800	1,266	1,213	27,700	27,800	1,659	1,606
15,800	15,900	879	837	21,800	21,900	1,272	1,219	27,800	27,900	1,665	1,612
15,900	16,000	886	843	21,900	22,000	1,279	1,226	27,900	28,000	1,672	1,619
<b>16,000</b>				<b>22,000</b>				<b>28,000</b>			
16,000	16,100	892	850	22,000	22,100	1,285	1,232	28,000	28,100	1,678	1,625
16,100	16,200	899	856	22,100	22,200	1,292	1,239	28,100	28,200	1,685	1,632
16,200	16,300	905	862	22,200	22,300	1,298	1,245	28,200	28,300	1,691	1,638
16,300	16,400	912	869	22,300	22,400	1,305	1,252	28,300	28,400	1,698	1,645
16,400	16,500	919	875	22,400	22,500	1,312	1,259	28,400	28,500	1,705	1,652
16,500	16,600	925	881	22,500	22,600	1,318	1,265	28,500	28,600	1,711	1,658
16,600	16,700	932	888	22,600	22,700	1,325	1,272	28,600	28,700	1,718	1,665
16,700	16,800	938	894	22,700	22,800	1,331	1,278	28,700	28,800	1,724	1,671
16,800	16,900	945	900	22,800	22,900	1,338	1,285	28,800	28,900	1,731	1,678
16,900	17,000	951	907	22,900	23,000	1,344	1,291	28,900	29,000	1,737	1,684
<b>17,000</b>				<b>23,000</b>				<b>29,000</b>			
17,000	17,100	958	913	23,000	23,100	1,351	1,298	29,000	29,100	1,744	1,691
17,100	17,200	964	919	23,100	23,200	1,357	1,304	29,100	29,200	1,750	1,697
17,200	17,300	971	926	23,200	23,300	1,364	1,311	29,200	29,300	1,757	1,704
17,300	17,400	977	932	23,300	23,400	1,370	1,317	29,300	29,400	1,763	1,710
17,400	17,500	984	938	23,400	23,500	1,377	1,324	29,400	29,500	1,770	1,717
17,500	17,600	991	945	23,500	23,600	1,384	1,331	29,500	29,600	1,777	1,724
17,600	17,700	997	951	23,600	23,700	1,390	1,337	29,600	29,700	1,783	1,730
17,700	17,800	1,004	957	23,700	23,800	1,397	1,344	29,700	29,800	1,790	1,737
17,800	17,900	1,010	964	23,800	23,900	1,403	1,350	29,800	29,900	1,796	1,743
17,900	18,000	1,017	970	23,900	24,000	1,410	1,357	29,900	30,000	1,803	1,750

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If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>30,000</b>				<b>36,000</b>				<b>42,000</b>			
30,000	30,100	1,809	1,756	36,000	36,100	2,202	2,149	42,000	42,100	2,595	2,542
30,100	30,200	1,816	1,763	36,100	36,200	2,209	2,156	42,100	42,200	2,602	2,549
30,200	30,300	1,822	1,769	36,200	36,300	2,215	2,162	42,200	42,300	2,608	2,555
30,300	30,400	1,829	1,776	36,300	36,400	2,222	2,169	42,300	42,400	2,615	2,562
30,400	30,500	1,836	1,783	36,400	36,500	2,229	2,176	42,400	42,500	2,622	2,569
30,500	30,600	1,842	1,789	36,500	36,600	2,235	2,182	42,500	42,600	2,628	2,575
30,600	30,700	1,849	1,796	36,600	36,700	2,242	2,189	42,600	42,700	2,635	2,582
30,700	30,800	1,855	1,802	36,700	36,800	2,248	2,195	42,700	42,800	2,641	2,588
30,800	30,900	1,862	1,809	36,800	36,900	2,255	2,202	42,800	42,900	2,648	2,595
30,900	31,000	1,868	1,815	36,900	37,000	2,261	2,208	42,900	43,000	2,654	2,601
<b>31,000</b>				<b>37,000</b>				<b>43,000</b>			
31,000	31,100	1,875	1,822	37,000	37,100	2,268	2,215	43,000	43,100	2,661	2,608
31,100	31,200	1,881	1,828	37,100	37,200	2,274	2,221	43,100	43,200	2,667	2,614
31,200	31,300	1,888	1,835	37,200	37,300	2,281	2,228	43,200	43,300	2,674	2,621
31,300	31,400	1,894	1,841	37,300	37,400	2,287	2,234	43,300	43,400	2,680	2,627
31,400	31,500	1,901	1,848	37,400	37,500	2,294	2,241	43,400	43,500	2,687	2,634
31,500	31,600	1,908	1,855	37,500	37,600	2,301	2,248	43,500	43,600	2,694	2,641
31,600	31,700	1,914	1,861	37,600	37,700	2,307	2,254	43,600	43,700	2,700	2,647
31,700	31,800	1,921	1,868	37,700	37,800	2,314	2,261	43,700	43,800	2,707	2,654
31,800	31,900	1,927	1,874	37,800	37,900	2,320	2,267	43,800	43,900	2,713	2,660
31,900	32,000	1,934	1,881	37,900	38,000	2,327	2,274	43,900	44,000	2,720	2,667
<b>32,000</b>				<b>38,000</b>				<b>44,000</b>			
32,000	32,100	1,940	1,887	38,000	38,100	2,333	2,280	44,000	44,100	2,726	2,673
32,100	32,200	1,947	1,894	38,100	38,200	2,340	2,287	44,100	44,200	2,733	2,680
32,200	32,300	1,953	1,900	38,200	38,300	2,346	2,293	44,200	44,300	2,739	2,686
32,300	32,400	1,960	1,907	38,300	38,400	2,353	2,300	44,300	44,400	2,746	2,693
32,400	32,500	1,967	1,914	38,400	38,500	2,360	2,307	44,400	44,500	2,753	2,700
32,500	32,600	1,973	1,920	38,500	38,600	2,366	2,313	44,500	44,600	2,759	2,706
32,600	32,700	1,980	1,927	38,600	38,700	2,373	2,320	44,600	44,700	2,766	2,713
32,700	32,800	1,986	1,933	38,700	38,800	2,379	2,326	44,700	44,800	2,772	2,719
32,800	32,900	1,993	1,940	38,800	38,900	2,386	2,333	44,800	44,900	2,779	2,726
32,900	33,000	1,999	1,946	38,900	39,000	2,392	2,339	44,900	45,000	2,785	2,732
<b>33,000</b>				<b>39,000</b>				<b>45,000</b>			
33,000	33,100	2,006	1,953	39,000	39,100	2,399	2,346	45,000	45,100	2,792	2,739
33,100	33,200	2,012	1,959	39,100	39,200	2,405	2,352	45,100	45,200	2,798	2,745
33,200	33,300	2,019	1,966	39,200	39,300	2,412	2,359	45,200	45,300	2,805	2,752
33,300	33,400	2,025	1,972	39,300	39,400	2,418	2,365	45,300	45,400	2,811	2,758
33,400	33,500	2,032	1,979	39,400	39,500	2,425	2,372	45,400	45,500	2,818	2,765
33,500	33,600	2,039	1,986	39,500	39,600	2,432	2,379	45,500	45,600	2,825	2,772
33,600	33,700	2,045	1,992	39,600	39,700	2,438	2,385	45,600	45,700	2,831	2,778
33,700	33,800	2,052	1,999	39,700	39,800	2,445	2,392	45,700	45,800	2,838	2,785
33,800	33,900	2,058	2,005	39,800	39,900	2,451	2,398	45,800	45,900	2,844	2,791
33,900	34,000	2,065	2,012	39,900	40,000	2,458	2,405	45,900	46,000	2,851	2,798
<b>34,000</b>				<b>40,000</b>				<b>46,000</b>			
34,000	34,100	2,071	2,018	40,000	40,100	2,464	2,411	46,000	46,100	2,857	2,804
34,100	34,200	2,078	2,025	40,100	40,200	2,471	2,418	46,100	46,200	2,864	2,811
34,200	34,300	2,084	2,031	40,200	40,300	2,477	2,424	46,200	46,300	2,870	2,817
34,300	34,400	2,091	2,038	40,300	40,400	2,484	2,431	46,300	46,400	2,877	2,824
34,400	34,500	2,098	2,045	40,400	40,500	2,491	2,438	46,400	46,500	2,884	2,831
34,500	34,600	2,104	2,051	40,500	40,600	2,497	2,444	46,500	46,600	2,890	2,837
34,600	34,700	2,111	2,058	40,600	40,700	2,504	2,451	46,600	46,700	2,897	2,844
34,700	34,800	2,117	2,064	40,700	40,800	2,510	2,457	46,700	46,800	2,903	2,850
34,800	34,900	2,124	2,071	40,800	40,900	2,517	2,464	46,800	46,900	2,910	2,857
34,900	35,000	2,130	2,077	40,900	41,000	2,523	2,470	46,900	47,000	2,916	2,863
<b>35,000</b>				<b>41,000</b>				<b>47,000</b>			
35,000	35,100	2,137	2,084	41,000	41,100	2,530	2,477	47,000	47,100	2,923	2,870
35,100	35,200	2,143	2,090	41,100	41,200	2,536	2,483	47,100	47,200	2,929	2,876
35,200	35,300	2,150	2,097	41,200	41,300	2,543	2,490	47,200	47,300	2,936	2,883
35,300	35,400	2,156	2,103	41,300	41,400	2,549	2,496	47,300	47,400	2,942	2,889
35,400	35,500	2,163	2,110	41,400	41,500	2,556	2,503	47,400	47,500	2,949	2,896
35,500	35,600	2,170	2,117	41,500	41,600	2,563	2,510	47,500	47,600	2,956	2,903
35,600	35,700	2,176	2,123	41,600	41,700	2,569	2,516	47,600	47,700	2,962	2,909
35,700	35,800	2,183	2,130	41,700	41,800	2,576	2,523	47,700	47,800	2,969	2,916
35,800	35,900	2,189	2,136	41,800	41,900	2,582	2,529	47,800	47,900	2,975	2,922
35,900	36,000	2,196	2,143	41,900	42,000	2,589	2,536	47,900	48,000	2,982	2,929

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>48,000</b>				<b>54,000</b>				<b>60,000</b>			
48,000	48,100	2,988	2,935	54,000	54,100	3,381	3,328	60,000	60,100	3,774	3,721
48,100	48,200	2,995	2,942	54,100	54,200	3,388	3,335	60,100	60,200	3,781	3,728
48,200	48,300	3,001	2,948	54,200	54,300	3,394	3,341	60,200	60,300	3,787	3,734
48,300	48,400	3,008	2,955	54,300	54,400	3,401	3,348	60,300	60,400	3,794	3,741
48,400	48,500	3,015	2,962	54,400	54,500	3,408	3,355	60,400	60,500	3,801	3,748
48,500	48,600	3,021	2,968	54,500	54,600	3,414	3,361	60,500	60,600	3,807	3,754
48,600	48,700	3,028	2,975	54,600	54,700	3,421	3,368	60,600	60,700	3,814	3,761
48,700	48,800	3,034	2,981	54,700	54,800	3,427	3,374	60,700	60,800	3,820	3,767
48,800	48,900	3,041	2,988	54,800	54,900	3,434	3,381	60,800	60,900	3,827	3,774
48,900	49,000	3,047	2,994	54,900	55,000	3,440	3,387	60,900	61,000	3,833	3,780
<b>49,000</b>				<b>55,000</b>				<b>61,000</b>			
49,000	49,100	3,054	3,001	55,000	55,100	3,447	3,394	61,000	61,100	3,840	3,787
49,100	49,200	3,060	3,007	55,100	55,200	3,453	3,400	61,100	61,200	3,846	3,793
49,200	49,300	3,067	3,014	55,200	55,300	3,460	3,407	61,200	61,300	3,853	3,800
49,300	49,400	3,073	3,020	55,300	55,400	3,466	3,413	61,300	61,400	3,859	3,806
49,400	49,500	3,080	3,027	55,400	55,500	3,473	3,420	61,400	61,500	3,866	3,813
49,500	49,600	3,087	3,034	55,500	55,600	3,480	3,427	61,500	61,600	3,873	3,820
49,600	49,700	3,093	3,040	55,600	55,700	3,486	3,433	61,600	61,700	3,879	3,826
49,700	49,800	3,100	3,047	55,700	55,800	3,493	3,440	61,700	61,800	3,886	3,833
49,800	49,900	3,106	3,053	55,800	55,900	3,499	3,446	61,800	61,900	3,892	3,839
49,900	50,000	3,113	3,060	55,900	56,000	3,506	3,453	61,900	62,000	3,899	3,846
<b>50,000</b>				<b>56,000</b>				<b>62,000</b>			
50,000	50,100	3,119	3,066	56,000	56,100	3,512	3,459	62,000	62,100	3,905	3,852
50,100	50,200	3,126	3,073	56,100	56,200	3,519	3,466	62,100	62,200	3,912	3,859
50,200	50,300	3,132	3,079	56,200	56,300	3,525	3,472	62,200	62,300	3,918	3,865
50,300	50,400	3,139	3,086	56,300	56,400	3,532	3,479	62,300	62,400	3,925	3,872
50,400	50,500	3,146	3,093	56,400	56,500	3,539	3,486	62,400	62,500	3,932	3,879
50,500	50,600	3,152	3,099	56,500	56,600	3,545	3,492	62,500	62,600	3,938	3,885
50,600	50,700	3,159	3,106	56,600	56,700	3,552	3,499	62,600	62,700	3,945	3,892
50,700	50,800	3,165	3,112	56,700	56,800	3,558	3,505	62,700	62,800	3,951	3,898
50,800	50,900	3,172	3,119	56,800	56,900	3,565	3,512	62,800	62,900	3,958	3,905
50,900	51,000	3,178	3,125	56,900	57,000	3,571	3,518	62,900	63,000	3,964	3,911
<b>51,000</b>				<b>57,000</b>				<b>63,000</b>			
51,000	51,100	3,185	3,132	57,000	57,100	3,578	3,525	63,000	63,100	3,971	3,918
51,100	51,200	3,191	3,138	57,100	57,200	3,584	3,531	63,100	63,200	3,977	3,924
51,200	51,300	3,198	3,145	57,200	57,300	3,591	3,538	63,200	63,300	3,984	3,931
51,300	51,400	3,204	3,151	57,300	57,400	3,597	3,544	63,300	63,400	3,990	3,937
51,400	51,500	3,211	3,158	57,400	57,500	3,604	3,551	63,400	63,500	3,997	3,944
51,500	51,600	3,218	3,165	57,500	57,600	3,611	3,558	63,500	63,600	4,004	3,951
51,600	51,700	3,224	3,171	57,600	57,700	3,617	3,564	63,600	63,700	4,010	3,957
51,700	51,800	3,231	3,178	57,700	57,800	3,624	3,571	63,700	63,800	4,017	3,964
51,800	51,900	3,237	3,184	57,800	57,900	3,630	3,577	63,800	63,900	4,023	3,970
51,900	52,000	3,244	3,191	57,900	58,000	3,637	3,584	63,900	64,000	4,030	3,977
<b>52,000</b>				<b>58,000</b>				<b>64,000</b>			
52,000	52,100	3,250	3,197	58,000	58,100	3,643	3,590	64,000	64,100	4,036	3,983
52,100	52,200	3,257	3,204	58,100	58,200	3,650	3,597	64,100	64,200	4,043	3,990
52,200	52,300	3,263	3,210	58,200	58,300	3,656	3,603	64,200	64,300	4,049	3,996
52,300	52,400	3,270	3,217	58,300	58,400	3,663	3,610	64,300	64,400	4,056	4,003
52,400	52,500	3,277	3,224	58,400	58,500	3,670	3,617	64,400	64,500	4,063	4,010
52,500	52,600	3,283	3,230	58,500	58,600	3,676	3,623	64,500	64,600	4,069	4,016
52,600	52,700	3,290	3,237	58,600	58,700	3,683	3,630	64,600	64,700	4,076	4,023
52,700	52,800	3,296	3,243	58,700	58,800	3,689	3,636	64,700	64,800	4,082	4,029
52,800	52,900	3,303	3,250	58,800	58,900	3,696	3,643	64,800	64,900	4,089	4,036
52,900	53,000	3,309	3,256	58,900	59,000	3,702	3,649	64,900	65,000	4,095	4,042
<b>53,000</b>				<b>59,000</b>				<b>65,000</b>			
53,000	53,100	3,316	3,263	59,000	59,100	3,709	3,656	65,000	65,100	4,102	4,049
53,100	53,200	3,322	3,269	59,100	59,200	3,715	3,662	65,100	65,200	4,108	4,055
53,200	53,300	3,329	3,276	59,200	59,300	3,722	3,669	65,200	65,300	4,115	4,062
53,300	53,400	3,335	3,282	59,300	59,400	3,728	3,675	65,300	65,400	4,121	4,068
53,400	53,500	3,342	3,289	59,400	59,500	3,735	3,682	65,400	65,500	4,128	4,075
53,500	53,600	3,349	3,296	59,500	59,600	3,742	3,689	65,500	65,600	4,135	4,082
53,600	53,700	3,355	3,302	59,600	59,700	3,748	3,695	65,600	65,700	4,141	4,088
53,700	53,800	3,362	3,309	59,700	59,800	3,755	3,702	65,700	65,800	4,148	4,095
53,800	53,900	3,368	3,315	59,800	59,900	3,761	3,708	65,800	65,900	4,154	4,101
53,900	54,000	3,375	3,322	59,900	60,000	3,768	3,715	65,900	66,000	4,161	4,108

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>66,000</b>				<b>72,000</b>				<b>78,000</b>			
66,000	66,100	4,167	4,114	72,000	72,100	4,560	4,507	78,000	78,100	4,953	4,900
66,100	66,200	4,174	4,121	72,100	72,200	4,567	4,514	78,100	78,200	4,960	4,907
66,200	66,300	4,180	4,127	72,200	72,300	4,573	4,520	78,200	78,300	4,966	4,913
66,300	66,400	4,187	4,134	72,300	72,400	4,580	4,527	78,300	78,400	4,973	4,920
66,400	66,500	4,194	4,141	72,400	72,500	4,587	4,534	78,400	78,500	4,980	4,927
66,500	66,600	4,200	4,147	72,500	72,600	4,593	4,540	78,500	78,600	4,986	4,933
66,600	66,700	4,207	4,154	72,600	72,700	4,600	4,547	78,600	78,700	4,993	4,940
66,700	66,800	4,213	4,160	72,700	72,800	4,606	4,553	78,700	78,800	4,999	4,946
66,800	66,900	4,220	4,167	72,800	72,900	4,613	4,560	78,800	78,900	5,006	4,953
66,900	67,000	4,226	4,173	72,900	73,000	4,619	4,566	78,900	79,000	5,012	4,959
<b>67,000</b>				<b>73,000</b>				<b>79,000</b>			
67,000	67,100	4,233	4,180	73,000	73,100	4,626	4,573	79,000	79,100	5,019	4,966
67,100	67,200	4,239	4,186	73,100	73,200	4,632	4,579	79,100	79,200	5,025	4,972
67,200	67,300	4,246	4,193	73,200	73,300	4,639	4,586	79,200	79,300	5,032	4,979
67,300	67,400	4,252	4,199	73,300	73,400	4,645	4,592	79,300	79,400	5,038	4,985
67,400	67,500	4,259	4,206	73,400	73,500	4,652	4,599	79,400	79,500	5,045	4,992
67,500	67,600	4,266	4,213	73,500	73,600	4,659	4,606	79,500	79,600	5,052	4,999
67,600	67,700	4,272	4,219	73,600	73,700	4,665	4,612	79,600	79,700	5,058	5,005
67,700	67,800	4,279	4,226	73,700	73,800	4,672	4,619	79,700	79,800	5,065	5,012
67,800	67,900	4,285	4,232	73,800	73,900	4,678	4,625	79,800	79,900	5,071	5,018
67,900	68,000	4,292	4,239	73,900	74,000	4,685	4,632	79,900	80,000	5,078	5,025
<b>68,000</b>				<b>74,000</b>				<b>80,000</b>			
68,000	68,100	4,298	4,245	74,000	74,100	4,691	4,638	80,000	80,100	5,084	5,031
68,100	68,200	4,305	4,252	74,100	74,200	4,698	4,645	80,100	80,200	5,091	5,038
68,200	68,300	4,311	4,258	74,200	74,300	4,704	4,651	80,200	80,300	5,097	5,044
68,300	68,400	4,318	4,265	74,300	74,400	4,711	4,658	80,300	80,400	5,104	5,051
68,400	68,500	4,325	4,272	74,400	74,500	4,718	4,665	80,400	80,500	5,111	5,058
68,500	68,600	4,331	4,278	74,500	74,600	4,724	4,671	80,500	80,600	5,117	5,064
68,600	68,700	4,338	4,285	74,600	74,700	4,731	4,678	80,600	80,700	5,124	5,071
68,700	68,800	4,344	4,291	74,700	74,800	4,737	4,684	80,700	80,800	5,130	5,077
68,800	68,900	4,351	4,298	74,800	74,900	4,744	4,691	80,800	80,900	5,137	5,084
68,900	69,000	4,357	4,304	74,900	75,000	4,750	4,697	80,900	81,000	5,143	5,090
<b>69,000</b>				<b>75,000</b>				<b>81,000</b>			
69,000	69,100	4,364	4,311	75,000	75,100	4,757	4,704	81,000	81,100	5,150	5,097
69,100	69,200	4,370	4,317	75,100	75,200	4,763	4,710	81,100	81,200	5,156	5,103
69,200	69,300	4,377	4,324	75,200	75,300	4,770	4,717	81,200	81,300	5,163	5,110
69,300	69,400	4,383	4,330	75,300	75,400	4,776	4,723	81,300	81,400	5,169	5,116
69,400	69,500	4,390	4,337	75,400	75,500	4,783	4,730	81,400	81,500	5,176	5,123
69,500	69,600	4,397	4,344	75,500	75,600	4,790	4,737	81,500	81,600	5,183	5,130
69,600	69,700	4,403	4,350	75,600	75,700	4,796	4,743	81,600	81,700	5,189	5,136
69,700	69,800	4,410	4,357	75,700	75,800	4,803	4,750	81,700	81,800	5,196	5,143
69,800	69,900	4,416	4,363	75,800	75,900	4,809	4,756	81,800	81,900	5,202	5,149
69,900	70,000	4,423	4,370	75,900	76,000	4,816	4,763	81,900	82,000	5,209	5,156
<b>70,000</b>				<b>76,000</b>				<b>82,000</b>			
70,000	70,100	4,429	4,376	76,000	76,100	4,822	4,769	82,000	82,100	5,215	5,162
70,100	70,200	4,436	4,383	76,100	76,200	4,829	4,776	82,100	82,200	5,222	5,169
70,200	70,300	4,442	4,389	76,200	76,300	4,835	4,782	82,200	82,300	5,228	5,175
70,300	70,400	4,449	4,396	76,300	76,400	4,842	4,789	82,300	82,400	5,235	5,182
70,400	70,500	4,456	4,403	76,400	76,500	4,849	4,796	82,400	82,500	5,242	5,189
70,500	70,600	4,462	4,409	76,500	76,600	4,855	4,802	82,500	82,600	5,248	5,195
70,600	70,700	4,469	4,416	76,600	76,700	4,862	4,809	82,600	82,700	5,255	5,202
70,700	70,800	4,475	4,422	76,700	76,800	4,868	4,815	82,700	82,800	5,261	5,208
70,800	70,900	4,482	4,429	76,800	76,900	4,875	4,822	82,800	82,900	5,268	5,215
70,900	71,000	4,488	4,435	76,900	77,000	4,881	4,828	82,900	83,000	5,274	5,221
<b>71,000</b>				<b>77,000</b>				<b>83,000</b>			
71,000	71,100	4,495	4,442	77,000	77,100	4,888	4,835	83,000	83,100	5,281	5,228
71,100	71,200	4,501	4,448	77,100	77,200	4,894	4,841	83,100	83,200	5,287	5,234
71,200	71,300	4,508	4,455	77,200	77,300	4,901	4,848	83,200	83,300	5,294	5,241
71,300	71,400	4,514	4,461	77,300	77,400	4,907	4,854	83,300	83,400	5,300	5,247
71,400	71,500	4,521	4,468	77,400	77,500	4,914	4,861	83,400	83,500	5,307	5,254
71,500	71,600	4,528	4,475	77,500	77,600	4,921	4,868	83,500	83,600	5,314	5,261
71,600	71,700	4,534	4,481	77,600	77,700	4,927	4,874	83,600	83,700	5,320	5,267
71,700	71,800	4,541	4,488	77,700	77,800	4,934	4,881	83,700	83,800	5,327	5,274
71,800	71,900	4,547	4,494	77,800	77,900	4,940	4,887	83,800	83,900	5,333	5,280
71,900	72,000	4,554	4,501	77,900	78,000	4,947	4,894	83,900	84,000	5,340	5,287

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>84,000</b>				<b>90,000</b>				<b>96,000</b>			
84,000	84,100	5,346	5,293	90,000	90,100	5,739	5,686	96,000	96,100	6,132	6,079
84,100	84,200	5,353	5,300	90,100	90,200	5,746	5,693	96,100	96,200	6,139	6,086
84,200	84,300	5,359	5,306	90,200	90,300	5,752	5,699	96,200	96,300	6,145	6,092
84,300	84,400	5,366	5,313	90,300	90,400	5,759	5,706	96,300	96,400	6,152	6,099
84,400	84,500	5,373	5,320	90,400	90,500	5,766	5,713	96,400	96,500	6,159	6,106
84,500	84,600	5,379	5,326	90,500	90,600	5,772	5,719	96,500	96,600	6,165	6,112
84,600	84,700	5,386	5,333	90,600	90,700	5,779	5,726	96,600	96,700	6,172	6,119
84,700	84,800	5,392	5,339	90,700	90,800	5,785	5,732	96,700	96,800	6,178	6,125
84,800	84,900	5,399	5,346	90,800	90,900	5,792	5,739	96,800	96,900	6,185	6,132
84,900	85,000	5,405	5,352	90,900	91,000	5,798	5,745	96,900	97,000	6,191	6,138
<b>85,000</b>				<b>91,000</b>				<b>97,000</b>			
85,000	85,100	5,412	5,359	91,000	91,100	5,805	5,752	97,000	97,100	6,198	6,145
85,100	85,200	5,418	5,365	91,100	91,200	5,811	5,758	97,100	97,200	6,204	6,151
85,200	85,300	5,425	5,372	91,200	91,300	5,818	5,765	97,200	97,300	6,211	6,158
85,300	85,400	5,431	5,378	91,300	91,400	5,824	5,771	97,300	97,400	6,217	6,164
85,400	85,500	5,438	5,385	91,400	91,500	5,831	5,778	97,400	97,500	6,224	6,171
85,500	85,600	5,445	5,392	91,500	91,600	5,838	5,785	97,500	97,600	6,231	6,178
85,600	85,700	5,451	5,398	91,600	91,700	5,844	5,791	97,600	97,700	6,237	6,184
85,700	85,800	5,458	5,405	91,700	91,800	5,851	5,798	97,700	97,800	6,244	6,191
85,800	85,900	5,464	5,411	91,800	91,900	5,857	5,804	97,800	97,900	6,250	6,197
85,900	86,000	5,471	5,418	91,900	92,000	5,864	5,811	97,900	98,000	6,257	6,204
<b>86,000</b>				<b>92,000</b>				<b>98,000</b>			
86,000	86,100	5,477	5,424	92,000	92,100	5,870	5,817	98,000	98,100	6,263	6,210
86,100	86,200	5,484	5,431	92,100	92,200	5,877	5,824	98,100	98,200	6,270	6,217
86,200	86,300	5,490	5,437	92,200	92,300	5,883	5,830	98,200	98,300	6,276	6,223
86,300	86,400	5,497	5,444	92,300	92,400	5,890	5,837	98,300	98,400	6,283	6,230
86,400	86,500	5,504	5,451	92,400	92,500	5,897	5,844	98,400	98,500	6,290	6,237
86,500	86,600	5,510	5,457	92,500	92,600	5,903	5,850	98,500	98,600	6,296	6,243
86,600	86,700	5,517	5,464	92,600	92,700	5,910	5,857	98,600	98,700	6,303	6,250
86,700	86,800	5,523	5,470	92,700	92,800	5,916	5,863	98,700	98,800	6,309	6,256
86,800	86,900	5,530	5,477	92,800	92,900	5,923	5,870	98,800	98,900	6,316	6,263
86,900	87,000	5,536	5,483	92,900	93,000	5,929	5,876	98,900	99,000	6,322	6,269
<b>87,000</b>				<b>93,000</b>				<b>99,000</b>			
87,000	87,100	5,543	5,490	93,000	93,100	5,936	5,883	99,000	99,100	6,329	6,276
87,100	87,200	5,549	5,496	93,100	93,200	5,942	5,889	99,100	99,200	6,335	6,282
87,200	87,300	5,556	5,503	93,200	93,300	5,949	5,896	99,200	99,300	6,342	6,289
87,300	87,400	5,562	5,509	93,300	93,400	5,955	5,902	99,300	99,400	6,348	6,295
87,400	87,500	5,569	5,516	93,400	93,500	5,962	5,909	99,400	99,500	6,355	6,302
87,500	87,600	5,576	5,523	93,500	93,600	5,969	5,916	99,500	99,600	6,362	6,309
87,600	87,700	5,582	5,529	93,600	93,700	5,975	5,922	99,600	99,700	6,368	6,315
87,700	87,800	5,589	5,536	93,700	93,800	5,982	5,929	99,700	99,800	6,375	6,322
87,800	87,900	5,595	5,542	93,800	93,900	5,988	5,935	99,800	99,900	6,381	6,328
87,900	88,000	5,602	5,549	93,900	94,000	5,995	5,942	99,900	100,000	6,388	6,335
<b>88,000</b>				<b>94,000</b>				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over – use the Tax Rate Schedules on page 23</b></p> </div>			
88,000	88,100	5,608	5,555	94,000	94,100	6,001	5,948				
88,100	88,200	5,615	5,562	94,100	94,200	6,008	5,955				
88,200	88,300	5,621	5,568	94,200	94,300	6,014	5,961				
88,300	88,400	5,628	5,575	94,300	94,400	6,021	5,968				
88,400	88,500	5,635	5,582	94,400	94,500	6,028	5,975				
88,500	88,600	5,641	5,588	94,500	94,600	6,034	5,981				
88,600	88,700	5,648	5,595	94,600	94,700	6,041	5,988				
88,700	88,800	5,654	5,601	94,700	94,800	6,047	5,994				
88,800	88,900	5,661	5,608	94,800	94,900	6,054	6,001				
88,900	89,000	5,667	5,614	94,900	95,000	6,060	6,007				
<b>89,000</b>				<b>95,000</b>							
89,000	89,100	5,674	5,621	95,000	95,100	6,067	6,014				
89,100	89,200	5,680	5,627	95,100	95,200	6,073	6,020				
89,200	89,300	5,687	5,634	95,200	95,300	6,080	6,027				
89,300	89,400	5,693	5,640	95,300	95,400	6,086	6,033				
89,400	89,500	5,700	5,647	95,400	95,500	6,093	6,040				
89,500	89,600	5,707	5,654	95,500	95,600	6,100	6,047				
89,600	89,700	5,713	5,660	95,600	95,700	6,106	6,053				
89,700	89,800	5,720	5,667	95,700	95,800	6,113	6,060				
89,800	89,900	5,726	5,673	95,800	95,900	6,119	6,066				
89,900	90,000	5,733	5,680	95,900	96,000	6,126	6,073				

**Caution** Use only if your taxable income (line 16 of Form 1A) is \$100,000 or more. If less, use the Tax Table on pages 17-22.

**Schedule X**

Use if your filing status is **Single** or **Head of household**

If taxable income (Form 1A, line 16) is:		Your tax (Form 1A, line 17) is:	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$116,891	\$6,391.07 + 6.55% . . . .	\$100,000
116,891 or over		7,497.43 + 6.75% . . . .	116,891

**Schedule Y**

Use if your filing status is **Married filing joint return**

If taxable income (Form 1A, line 16) is:		Your tax (Form 1A, line 17) is:	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$155,851	\$6,338.05 + 6.55% . . . .	\$100,000
155,851 or over		9,996.29 + 6.75% . . . .	155,851

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2000. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the

name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

**Note** If you can't identify your school district, contact your municipal clerk or local school for help.

**SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS**

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	FOUNTAIN CITY	1155	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALGOMA	0070	COLBY	1162	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HAYWARD	2478	MENOMONIE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		COLUMBUS	1183	HILBERT	2534	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CORNELL	1204	HILLSBORO	2541	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRANDON	1218	HOLMEN	2562	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CRIVITZ	1232	HORICON	2576	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HORTONVILLE	2583	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUDAHY	1253	HOWARD-SUAMICO	2604	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HOWARDS GROVE	2605	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HUDSON	2611	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HURLEY	2618	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HUSTISFORD	2625	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	INDEPENDENCE	2632	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316	IOLA-SCANDINAVIA	2639	MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELANAVAN-DARIEN	1380	IOWA-GRANT	2646	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	ITHACA	2660	MONTICELLO	3689			UNITY	0238
		DE PERE	1414	JANESVILLE	2695	MOUNTELE	3696	RACINE	4620	VALDERS	5866
BALDWIN-WOODVILLE	0231	DE SOTO	1421	JEFFERSON	2702	MOUNT HOREB	3794	RANDOLPH	4634	VERONA	5901
BANGOR	0245	DODGELAND	2744	JOHNSON CREEK	2730	MUKWONAGO	3822	RANDOM LAKE	4641	VIROQUA	5985
BARABOO	0280	DODGEVILLE	1428	JUDA	2737	MUSKEGO-NORWAY	3857	REEDSBURG	4753		
BARNEVELD	0287	DRUMMOND	1491	KAUKAUNA	2758	NECEDAH	3871	REEDSVILLE	4760	WABENO	5992
BARRON	0308	DURAND	1499	KENOSHA	2793	NEENAH	3892	RHINELANDER	4781	WASHBURN	6027
BAYFIELD	0315	EAST TROY	1540	KETTLE MORAIN	1376	NEILLSVILLE	3899	RIB LAKE	4795	WASHINGTON	6069
BEAVER DAM	0336	EAU CLAIRE	1554	KEWASKUM	2800	NEENAH	3892	RICE LAKE	4802	WATERFORD UHS	*
BEECHER-DUNBAR-		EDGAR	1561	KEWAUNEE	2814	NEENAH	3892	RIEHLAND	4851	WATERLOO	6118
PEMBINE	4263	ELBERTON	1568	KICKAPOO	5960	NEW AUBURN	3920	RIO	4865	WATERTOWN	6125
BELLEVILLE	0350	ELCHO	1582	KIEL	2828	NEW BERLIN	3925	RIPON	4872	WATKESHA	6174
BELMONT	0364	ELCHA	1582	KIMBERLY	2835	NEW GLARUS	3934	RIVERDALE	3850	RIVER FALLS	4893
BELOIT	0413	ELEVA-STRUM	1600	KOHLER	2842	NEW HOLSTEIN	3941	RIVER RIDGE	4904	RIVER RIDGE	4904
BELOIT TURNER	0422	ELKHART LAKE-		LA CROSSE	2849	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BENTON	0427	GLENBEULAH	1631	LADYSMITH-HAWKINS	2856	NEW LONDON	3955	ROSENDALE-		WAUSAU	6230
BERLIN	0434	ELKHORN	1638	LA FARGE	2863	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BIG FOOT UHS	*	ELK MOUND	1645	LAKE GENEVA-		NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BIRCHWOOD	0441	ELLSWORTH	1659	GENOA CITY UHS	*	NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLACK HAWK	2240	ELMBROOK	0714	LAKE HOLLAND	2891	NORRIS	3976			WAUZKA-STEUBEN	6251
BLACK RIVER FALLS	0476	ELMWOOD	1666	LAKE KAUKAUNA	2891	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLAIR-TAYLOR	0485	EVANSVILLE	1694	LAKE LAKELAND UHS	*	NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BLOOMER	0497	FALL CREEK	1729	LAKE MILLS	2898	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BONDUEL	0602	FALL RIVER	1736	LANCASTER	2912	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOSCOBEL AREA	0609	FENNIMORE	1813	LAONA	2940	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOWLER	0623	FLORENCE	1855	LENA	2961	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BOYCEVILLE	0637	FOND DU LAC	1862	LITTLE CHUTE	3129	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BRILLION	0658	FORT ATKINSON	1883	LODI	3150	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BRODHEAD	0700	FRANKLIN	1900	LOMIRA	3171	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BROWN DEER	0721	FREDERIC	1939	LOYAL	3206	OAKFIELD	4025	SHEBOYGAN	5271	FREMONT	6384
BRUCE	0735	FREEDOM	1953	LUCK	3213	OCONOMOWOC	4060	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BURLINGTON	0777			LUXEMBURG-CASCO	3220	OCANTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
BUTTERNUT	0840			MADISON	3269	OCANTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
				MANAWA	3276	OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CADOTT	0870	GALESVILLE-ETTRICK-		MANITOWOC	3290	ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2009	MAPLE	3297	OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMBRIDGE	0896	GERMANTOWN	2058	MARSHALL	3332	OREGON	4144	SLINGER	5390	WILD ROSE	6475
CAMERON	0903	GIBLALTAR	2114	MARSHFIELD	3339	OSCEOLA	4165	SOLOM SPRINGS	5397	WILLIAMS BAY	6482
CAMPBELLSPORT	0910	GILLET	2128	MAUSTON	3360	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CASHTON	0980	GILMAN	2135	MAYVILLE	3367	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CASSVILLE	0994	GILMANTON	2142	MC FARLAND	3381	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
CEDARBURG	1015	GLENWOOD CITY	2198	MEDFORD	3409			SOUTHERN DOOR	5457	WISCONSIN DELLS	6678
CEDAR GROVE-		GLIDDEN	2205					SOUTHWESTERN		WISCONSIN HEIGHTS	0469
BELGIUM	1029	GOODMAN-						WISCONSIN	2485	WISCONSIN RAPIDS	6685
CENTRAL/WESTOSHA		ARMSTRONG	2212					WISCONSIN	2485	WITTENBERG-	
CHETEK	1078	GRAFTON	2217					SPARTA	5460	WITTONBERG	6692
CHILTON	1085	GRANTON	2226					SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GRANTSBURG	2233					SPOONER	5474	WONEWOC-UNION	
CLAYTON	1120	GREEN BAY	2289					SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENDALE	2296					STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134	GREENFIELD	2303					STEVENS POINT	5607		

\*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

**SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS**

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM, JT #2	5068	CALDWELL	6104
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SHARON, JT #11	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SILVER LAKE, JT #1	5369	WHEATLAND, JT #1	6412
ERIN	1687	HARTLAND-		MAPLE DALE-		RANDALL, JT #1	4627	STONE BANK	3542	WILMOT GRADE	5075
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		